



ANNOUNCEMENT

Rwanda Revenue Authority informs Companies or individuals that imported any kind of software since 2012, but never fulfilled customs declaration requirements to do so not later than **15th June 2017**.

In these declarations, you must use the right acquisition price of the software.

This announcement does not refer those that RRA has already notified of their offences and accruing penalties.

This also serves to remind that in case where software installation and maintenance services were sourced from outside Rwanda, the charge should be subjected to VAT reverse charge and withholding tax of 15% which must be retained by the contracting party.

TUSABE Richard

Commissioner General

